

# IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

[www.irs.gov/newsroom](http://www.irs.gov/newsroom)

Public Contact: 800.829.1040

## IRS Announces New Procedure for U.S. Tax Certification

IR-2004-78, June 8, 2004

WASHINGTON — A new IRS tax form, Form 8802, "Application for United States Residency Certification," will make it easier for U.S. individuals and businesses to establish that they are entitled to lower foreign tax rates provided by U.S. income tax treaties.

The United States has tax treaties with many countries, which generally will reduce the statutory tax rate for income paid to U.S. citizens and businesses investing or operating in those countries. Upon receiving proof of U.S. residency, some countries will allow withholding of that country's tax at the treaty-reduced rate, some even as low as zero.

Beginning July 5, taxpayers who need proof of U.S. residence to qualify for lower treaty rates while working or investing overseas must use Form 8802. As in the past, IRS will then issue a letter that confirms the tax status of the taxpayer for purposes of claiming treaty benefits.

The new Form 8802 replaces the current procedure, which requires the requestor to write a letter to the IRS. "Sometimes the letters we get are incomplete," said IRS Commissioner Mark W. Everson. "The new form is designed to streamline the process for these certification requests because the form asks for everything we need."

The IRS issued more than 1.5 million residency certifications in 2003 and is expecting to issue nearly 3 million for 2004, largely because of the increase in investment overseas.

Although the mandatory use of the form does not become effective until July, the IRS will accept and process the new Form 8802 immediately. The form can be either:

- Faxed to the IRS at **215-516-1035** or **215-516-2485** (not toll-free numbers), or
- Mailed to the following address:

Internal Revenue Service  
Philadelphia Service Center  
U.S. Residency Certification Request  
P.O. Box 16347  
Philadelphia, PA 19114-0447  
U.S.A.

Generally, processing of the form and issuing the certification takes less than 30 days. “We expect that the form will reduce the time it takes to get a certification and decrease the number of cases requiring additional information or correspondence,” Everson said.

Once received, the certificate of U.S. residency should be included with the application materials required by the country where the individual or business is seeking the reduced tax rate.

Specific information on obtaining certification for reduced tax rates in tax treaty countries is available on the IRS Web site, [IRS.gov](http://IRS.gov). Click on “Businesses,” then “International Businesses,” then “News and Events.” Form 8802 is available on the IRS Web site or by calling (toll-free) 1-800-TAX-FORM (1-800-829-3676).